



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE  
COMMITTEE  
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PDTATAC/tmc

28 July 2000

JOINT DETERMINATION 19-00

TO: SEE DISTRIBUTION

SUBJECT: MAP Item 19-00 - Evacuation Allowances - Separate Reimbursement for Lodging Taxes Incurred in the U.S. and U.S. Territories and Possessions

1. SYNOPSIS: This change to the JFTR authorizes separate reimbursement, in addition to per diem, for taxes incurred for lodgings while at a safehaven/designated place or traveling in the U.S. and U.S. territories and possessions incident to an evacuation.

2. The Committee Chair has approved the attached changes to the Joint Federal Travel Regulations, Vol. 1, (JFTR), made in MAP Item 19-00, for publication. These changes are scheduled to appear in JFTR change number 166, dated 1 October 2000. This determination is an advance notice of the changes to the JFTR. You are requested to disseminate this determination to the appropriate offices within your Service. **This determination is effective 24 July 2000.**

S. W. Westbrook  
Director

Attachment:

As stated

**Hard Copy Distribution:**

MAP Item file

**E-Mail Distribution:**

MAP Members

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Paul Joyce

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HRSIC

**1. JFTR, par. U6005 revised by:**

- a. adding a note following subpar. A;**
- b. changing the reference “Appendix B or Appendix D” to “<http://www.dtic.mil/perdiem/>” in subpar. D-1, D-1, item a and D-1, item b;**
- c. adding a note after the first sentence in subpar. G and amending examples 1 through 4 to indicate how lodging taxes should be treated and updating the per diem rates.**

**U6005 PER DIEM ALLOWANCES FOR COMMAND SPONSORED DEPENDENTS AND STUDENT DEPENDENTS**

A. Purpose. The per diem allowance is provided to assist a member in meeting the excess costs involved in temporarily maintaining command sponsored dependents at places away from the PDS and student dependents for any period during the evacuation in which the student dependent would have otherwise been residing at the member's PDS. A member isn't entitled to any per diem allowances in this Part for noncommand sponsored dependents.

**(NOTE:**

- 1. Taxes paid on lodgings while at a safehaven/designated place or traveling in the U.S. or U.S. territories and possessions are a separately reimbursable travel expense in addition to per diem.***
- 2. Taxes paid on lodgings while at a safehaven/designated place or traveling outside the U.S. or U.S. territories and possessions are not separately reimbursable. They are part of the per diem. The cost of a value added tax (VAT) relief certificate is separately reimbursable if the certificate is used to avoid paying the lodging taxes.***

B. \* \* \* \* \*

C. \* \* \* \* \*

**D. Per Diem Allowances While at Safe Haven**

1. Per Diem Allowance Payable. Command sponsored dependents and student dependents in an evacuation status are authorized per diem allowances for 30 days beginning on the date the dependents arrive at the safe haven. Student dependents in evacuation status who join the evacuated command sponsored dependents at the safe haven are authorized per diem allowances for any of those 30 days the command sponsored dependents are authorized per diem. The per diem allowance is computed as shown in examples in subpar. G, in an amount not to exceed the per diem rate prescribed in <http://www.dtic.mil/perdiem/>, for the area concerned. Dependents 12 years of age or older are authorized the full amount of per diem, while those under 12 years of age are authorized not to exceed 50 percent of the per diem rate prescribed in <http://www.dtic.mil/perdiem/>, for the area concerned. The per diem rate is increased for those dependents who reach 12 years of age while located at a safe haven beginning on the twelfth birthday. After the 30-day period expires, and unless otherwise authorized/approved in a determination issued by PDTATAC, the per diem allowance rate is computed for not to exceed 150 additional days at:

- a. 60 percent of the per diem rate prescribed in <http://www.dtic.mil/perdiem/>, for the area for dependents 12 years of age and older, and
- b. 30 percent of the per diem rate prescribed in <http://www.dtic.mil/perdiem/>, for the area for dependents under 12 years of age.

\* \* \* \* \*

F. Per Diem Allowances When Dependents Are En Route to Member's OCONUS PDS When Evacuation Authorized or Ordered. When an evacuation of the member's OCONUS PDS is authorized or ordered, dependents:

1. \* \* \* \* \*;
2. \* \* \* \* \*
3. \* \* \* \* \*

are entitled to a per diem allowance at the rate prescribed in <http://www.dtic.mil/perdiem/>, as appropriate, for the area concerned, computed as shown in subpar. G. The period of the allowance shall begin at 0001 on the date the dependents receive official notification of withdrawal or suspension of the port call or the official authorization to travel to the member's PDS on personally procured transportation. The period of allowance shall continue until 2400 on the date that they receive notification to resume travel or to begin travel to a designated place. If travel to the member's PDS is then authorized, no per diem allowances incident to such travel are authorized under this Part. If travel to a designated place is authorized, subpars. C and E apply.

G. Per Diem Computations. The following examples illustrate the method used for computing per diem allowances incident to evacuation:

**(NOTE:**

1. *Taxes paid on lodgings while at a safehaven/designated place or traveling in the U.S. or U.S. territories and possessions are a separately reimbursable travel expense in addition to per diem.*
2. *Taxes paid on lodgings while at a safehaven/designated place or traveling outside the U.S. or U.S. territories and possessions are not separately reimbursable. They are part of the per diem. The cost of a value added tax (VAT) relief certificate is separately reimbursable if the certificate is used to avoid paying the lodging taxes.*
3. *CONUS per diem rates do not include an amount for the cost of laundry/dry cleaning/pressing of clothing.*
4. *OCONUS per diem rates include an amount for the cost of laundry/dry cleaning/pressing of clothing.)*

**EXAMPLE 1**

A member's spouse, one child 12 years of age and one child under 12 years of age were evacuated from an overseas PDS, where they were command sponsored, to a safe haven in CONUS. The daily actual lodging cost incurred at the safe haven by the three dependents who shared one room was \$70 plus \$5.60 for lodging taxes (8%). The maximum per diem applicable at that location was \$99, consisting of \$38 for M&IE and a maximum allowance of \$61 for lodging.

(a) Maximum daily amount that may be paid to the member's three dependents for the first 30 days is determined as follows (see subpar. D1):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$99), which in this case is \$38 for M&IE and up to \$61 for lodging. Each dependent under 12 years of age is entitled to per diem up to 50 percent of the rate.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$38	\$61	\$99 00
Child (over 12 years of age)	\$38	\$61	\$99 00
Child (under 12 years of age)	\$19 (\$38 x 50%)	\$30.50 (\$61 x 50%)	\$49.50
<u>Maximum daily amount that may be paid for costs incurred by the three dependents:</u>	<u>\$95</u>	<u>\$152.50</u>	<u>\$247.50</u>

(b) Actual total daily amount, within the maximum amounts shown in (a) (\$95 for M&IE and up to \$152.50 for lodging), that will be paid for first 30 days is determined as follows:

M&IE: \$95 (The M&IE in this daily amount is paid to cover cost of meals and incidental expenses for the three dependents. No itemization or receipts are required.)

Lodging: \$70 (This is the actual daily amount (not including lodging tax) paid for lodging by the three dependents, which is less than the maximum (\$152.50) that may be reimbursed. A lodging receipt is required for this amount.)

Daily amount: \$165 (Daily amount that is payable to dependents (within the maximum \$247.50 established in (a) for costs incurred by the three dependents for the first 30 days)

Lodging Tax: \$5.60

Total: \$170.60 (Actual daily amount (including lodging taxes) paid to dependents for costs incurred by the three dependents for first 30 days)

(c) Beginning on the 31st day per diem is computed at 60 percent (for dependents 12 years of age or older) and 30 percent (for dependents under 12 years of age) of the applicable per diem rate prescribed in <http://www.dtic.mil/perdiem/>, unless otherwise authorized under subpar. D1. Maximum daily amount that may be paid for the member's three dependents in this example starting on the 31st day to the 180th day is determined as follows:

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$22.80 (\$38 x 60%)	\$36.60 (\$61 x 60%)	\$59.40
Child (over 12 years of age):	\$22.80 (\$38 x 60%)	\$36.60 (\$61 x 60%)	\$59.40
Child (under 12 years of age):	11.40 (\$38 x 30%)	\$18.30 (\$61 x 30%)	\$29.70
<u>Maximum daily amount that may be paid for costs incurred by the three dependents:</u>	<u>\$57.00</u>	<u>\$91.50</u>	<u>\$148.50</u>

(d) Actual total daily amount, within the maximum amounts shown in (c) (\$57 for M&IE and up to \$91.50 for lodging), that will be paid for 31st to 180th days is determined as follows:

M&IE: \$57 (The M&IE in this daily amount is paid to cover cost of meals and incidental expenses for the three dependents. No itemization or receipts are required.)

Lodging: \$70 (This is the actual daily amount (not including lodging tax) paid for lodging by the three dependents, which is less than the maximum (\$91.50) that may be reimbursed. A lodging receipt is required for this amount.)

Daily amount: \$127 (Daily amount that is payable to dependents (within the maximum \$148.50 established in (c) for costs incurred by the three dependents on 31<sup>st</sup> to 180<sup>th</sup> days)

Lodging Tax: \$5.60

Total: \$132.60 (Actual daily amount (including lodging taxes) paid for costs incurred by the three dependents on 31st to 180th days)

## EXAMPLE 2

A member's spouse, two children over 12 years of age and one child under 12 years of age were evacuated from a member's overseas PDS, where they were in a command sponsored status, to a safe haven outside the U.S. and U.S.

Territories and Possessions . The actual daily lodging cost at the safe-haven location for one room shared by the spouse and child under 12 years of age was \$52 (including lodging tax). The actual daily lodging cost for the room shared by the two children over 12 years of age was also \$52 (including lodging tax). Maximum per diem prescribed in <http://www.dtic.mil/perdiem/> for the safe-haven location was \$84 consisting of \$40 for M&IE and a maximum allowance of \$44 for lodging.

(a) Maximum daily amount that may be paid to member's four dependents for the first 30 days is determined as follows (see subpar. D1):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$84), which in this case is \$40 for M&IE and up to \$44 for lodging. Each dependent under 12 years of age is entitled to per diem up to 50 percent of the rate.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$40	\$44	\$84
Child (over 12 years of age):	\$40	\$44	\$84
Child (over 12 years of age):	\$40	\$44	\$84
Child (under 12 years of age):	\$20 (\$40 x 50%)	\$22 (\$44 x 50%)	\$42
<u>Maximum daily amount that may be paid for costs incurred by the four dependents:</u>	<u>\$140</u>	<u>\$154</u>	<u>\$294</u>

(b) Actual daily amount, within the maximum amount shown in (a) (\$140 for M&IE and \$154 for lodging), that will be paid for first 30 days is determined as follows:

M&IE:	\$140 (The M&IE in this daily amount is paid to cover cost of meals, laundry and dry cleaning for the four dependents. No itemization or receipts are required.)
Lodging:	\$104 (This is the actual daily amount (\$52 + \$52) (including lodging taxes) paid for lodging by the four dependents, which is less than the maximum (\$154) that may be reimbursed. A lodging receipt is required for this amount.)
Total:	\$244 (Actual daily amount paid to dependents for costs incurred by the four dependents for first 30 days)

(c) Beginning on the 31st day per diem is computed at 60 percent (for dependents 12 years of age or older) and 30 percent (for dependents under 12 years of age) of the applicable per diem rate prescribed in <http://www.dtic.mil/perdiem/>, unless otherwise authorized under subpar. D1. Maximum daily amount that may be paid for the member's four dependents in this example starting on the 31st day to the 180th day is determined as follows:

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse: \$50.40	\$24.00 (\$40 x 60%)	\$26.40 (\$44 x 60%)	
Child (over 12 years of age):	\$24.00 (\$40 x 60%)	\$26.40 (\$44 x 60%)	\$50.40
Child (over 12 years of age):	\$24.00 (\$40 x 60%)	\$26.40 (\$44 x 60%)	\$50.40
Child (under 12 years of age):	\$12.00 (\$40 x 30%)	\$13.20 (\$44 x 30%)	\$25.20
<u>Maximum daily amount that may be paid for costs incurred by the four dependents:</u>	<u>\$84.00</u>	<u>\$92.40</u>	<u>\$176.40</u>

(d) Actual total daily amount, within the maximum amounts shown in (c) (\$84.00 for M&IE and up to \$92.40 for lodging), that will be paid for 31st to 180th days is determined as follows:

M&IE: \$84.00 (The M&IE in this daily amount is paid to cover cost of meals, laundry and cleaning for the four dependents. No itemization or receipts are required.)

Lodging: \$92.40 (The actual daily cost for lodging for the four dependents is \$104 but the maximum that may be reimbursed is \$92.40. A lodging receipt is required for the actual lodging cost.) (See NOTE.)

Total: \$176.40 (Actual daily amount paid for costs incurred by the four dependents on 31st to 180th days)

NOTE: Since the amount (\$92.40) reimbursed for the dependents' lodging costs is less than the actual amount paid by the dependents (\$104), a request may be submitted through the paying office to the PDTATAC for approval of an increase to the maximum lodging allowance for the member's spouse from \$26.40 to \$38. If approval is received, an additional \$11.60 per day is payable to cover the lodging costs.

### EXAMPLE 3

A member, his spouse and one child over 12 years of age were in Chicago, IL, on authorized leave (COT & EML) from 25 July to 15 August when an evacuation of dependents was ordered effective 1 August from the member's PDS where the dependents reside in a command sponsored status. The member contacted his organization at the overseas PDS and was directed to return. He departed the leave point on 3 August. As indicated in subpar. D5, the dependents were considered to be at a safe haven and entitled to per diem allowances prescribed for the place they were located beginning on the date return travel to the member's PDS would have begun had their return not been prevented by the evacuation. Since the dependents were scheduled to begin travel to the member's PDS on 16 August, they were entitled to per diem under subpar. D1 beginning on that date. The member's spouse and child stayed in the home of her parents. The per diem rate prescribed in <http://www.dtic.mil/perdiem/>, for Chicago at that time was \$176 (M&IE: \$46, Lodging: \$130).

(a) Maximum daily amount that may be paid to the member's two dependents for the first 30 days is determined as follows (see subpar. D1):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$176), which in this case is \$46 for M&IE and up to \$130 for lodging.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$46	\$130	\$176
Child (over 12 years of age):	\$46	\$130	\$176
<u>Maximum daily amount that may be paid for costs incurred by the two dependents:</u>	<u>\$92</u>	<u>\$260</u>	<u>\$352</u>

(b) Actual total daily amount, within the maximum amounts shown in (a) (\$92 for M&IE and up to \$260 for lodging), that will be paid for first 30 days is determined as follows:

M&IE: \$92 (The M&IE in this daily amount is paid to cover cost of meals and incidental expenses for the two dependents. No itemization or receipts are required.)

Lodging: \$0 (No lodging allowance is paid when dependents stay with friends or relatives (subpar. B1)).

Total: \$92 (Actual daily amount paid to dependents for costs incurred by the two dependents for first 30 days)

(c) Beginning on the 31st day per diem is computed at 60 percent (for dependents 12 years of age or older) of the applicable per diem rate prescribed in <http://www.dtic.mil/perdiem/> unless otherwise authorized under subpar. D1.

Maximum daily amount that may be paid for the member's two dependents in this example starting on the 31st day to the 180th day is determined as follows:

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse: \$105.60	\$27.60 (\$46 x 60%)	\$78 (\$130 x 60%)	
Child (over 12 years of age): <u>Maximum daily amount that may be paid for costs incurred by the two dependents:</u>	\$27.60 (\$46 x 60%) \$55.20	\$78 (\$130 x 60%) \$156.00	\$105.60 \$211.20

(d) Actual total daily amount, within the maximum amounts shown in (c) (\$55.20 for M&IE and up to \$156.00 for lodging), that will be paid for 31st to 180th days is determined as follows:

M&IE: \$55.20 (The M&IE in this daily amount is paid to cover cost of meals and incidental expenses for the two dependents. No itemization or receipts are required.)

Lodging: \$0 (No lodging allowance is paid when dependents stay with friends or relatives (subpar. B1)).

Total: \$55.20 (Actual daily amount paid for costs incurred by the two dependents on 31st to 180th days)

#### EXAMPLE 4

A member's spouse, one child 14 years of age and one child 9 years of age were evacuated from a member's overseas PDS, where they were command sponsored, to their designated place in Baltimore, MD.

Their travel itinerary was as follows:

Departed the overseas PDS on 14 August

Arrived Charleston SC on 14 August

Remained overnight in Charleston where they incurred a lodging cost of \$75 plus \$9 lodging tax (12%)

Departed Charleston, SC on 15 August

Arrived Baltimore, MD, their designated place, on 15 August

The dependents shared a hotel room in Baltimore and incurred a lodging cost of \$85 plus \$10.62 lodging tax (12.5%) per day until they moved into their permanent residence on 10 September. The dependents are entitled to per diem while traveling to, and while at, the designated place. Per diem entitlement at the designated place begins on the date of arrival at that place (15 August) and continues to 2400 on the day they occupied the permanent residence (see subpar. E). The maximum per diem applicable at Charleston, SC at the time of travel was \$141 (M&IE: \$42, Lodging: \$99). The maximum per diem applicable to Baltimore, MD was \$152 (M&IE: \$42, Lodging: \$110).

(a) Maximum per diem that may be paid for the member's three dependents for 14 August while they traveled to the designated place and while they remained overnight in Charleston (subpar. E):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$141), which in this case is \$42 for M&IE and up to \$99 for lodging. Each dependent under 12 years of age is entitled to per diem up to 50 percent of the rate.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$42	\$99	\$141.00
Child (14 years of age):	\$42	\$99	\$141.00
Child (9 years of age):	\$21 (\$42 x 50%)	\$49.50 (\$99 x 50%)	\$70.50

Maximum amount that may be  
paid for costs incurred by the  
three dependents:

\$105

\$247.50

\$352.50

(b) Computing per diem, as indicated in par. U4125, within the maximum amounts shown in (a) (\$105 for M&IE and up to \$247.50 for lodging) that will be paid for the period of travel to the designated place via Charleston on 14 August:

The dependents are entitled to 75% of the M&IE allowance for travel on 14 August ( $\$105 \times 75\% = \$78.75$ ).

M&IE: \$78.75 (The M&IE in this amount is paid to cover cost of meals and incidental expenses for the three dependents. No itemization or receipts are required.)

Lodging: \$75 (This is the actual amount (not including lodging tax) paid for lodging by the three dependents in Charleston, which is less than the maximum (\$247.50) that may be reimbursed. A lodging receipt is required for this amount.)

Lodging Tax: \$9

Total: \$162.75 (Actual amount (including lodging tax) paid to dependents for costs incurred by the three dependents on 14 August.)

(c) Maximum daily amount that may be paid to the member's three dependents beginning on the day of arrival at the designated place (Baltimore) through the day the permanent residence was occupied is determined as follows (see subpar. E):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$152), which in this case is \$42 for M&IE and up to \$110 for lodging. Each dependent under 12 years of age is entitled to per diem up to 50 percent of the rate.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$42	\$110	\$152
Child (14 years of age):	\$42	\$110	\$152
Child (9 years of age):	\$21 ( $\$42 \times 50\%$ )	\$55 ( $\$110 \times 50\%$ )	\$76
<u>Maximum daily amount that may be paid for costs incurred by the three dependents:</u>	<u>\$105</u>	<u>\$275</u>	<u>\$380.00</u>

(d) Actual total daily amount, within the maximum amounts shown in (c) (\$105 for M&IE and up to \$275 for lodging), that will be paid for 27 days (15 August to 10 September) is determined as follows:

M&IE: \$105 (The M&IE in this daily amount is paid to cover cost of meals and incidental expenses for the three dependents. No itemization or receipts are required.)

Lodging: \$85 (This is the actual daily amount (not including lodging tax) paid for lodging by the three dependents, which is less than the maximum (\$275) that may be reimbursed. A lodging receipt is required for this amount.)

Daily amount: \$190 (Daily amount that is payable to dependents within the maximum \$380 established in (c) for costs incurred by the three dependents for 27 days)

Lodging Tax: \$10.62

Total: \$200.62 (Actual daily amount (including lodging tax) paid to dependents for costs incurred by the three dependents while at the designated place for 27 days ( $27 \text{ days} \times \$200.62 = \$5,416.74$ )).



**2. JFTR, par. U6054 revised by:**

- a. adding a note following subpar. A;**
- b. changing the reference “Appendix B or Appendix D” to “<http://www.dtic.mil/perdiem/>” in subpar. D-1, D-1, item a and D-1, item b and first note in subpar. G.**
- c. designating the first note in subpar. G as note 1 and adding a note 2; amending examples 1 through 4 to indicate how lodging taxes should be treated; and updating the per diem rates.**

**U6054 PER DIEM ALLOWANCES FOR DEPENDENTS**

A. Purpose. The per diem allowance is provided to assist a member in meeting the excess costs involved in temporarily maintaining dependents at places away from the PDS.

***(NOTE:***

- 1. Taxes paid on lodgings while at a safehaven/designated place or traveling in the U.S. or U.S. territories and possessions are a separately reimbursable travel expense in addition to per diem.***
- 2. Taxes paid on lodgings while at a safehaven/designated place or traveling outside the U.S. or U.S. territories and possessions are not separately reimbursable. They are part of the per diem. The cost of a value added tax (VAT) relief certificate is separately reimbursable if the certificate is used to avoid paying the lodging taxes.***

B. \* \* \* \* \*

C. \* \* \* \* \*

**D. Per Diem Allowances While at Safe Haven**

1. Per Diem Allowance Payable. Dependents in an evacuation status, incident to an authorized or ordered evacuation or limited evacuation, are authorized per diem for 30 days beginning on the date dependents arrive at the safe haven. The per diem allowance is computed as shown in examples in subpar. G, in an amount not to exceed the per diem rate prescribed in <http://www.dtic.mil/perdiem/>, for the area concerned. Dependents 12 years of age or older are authorized the full amount of per diem, while those under 12 years of age are authorized not to exceed 50 percent of the per diem rate prescribed in <http://www.dtic.mil/perdiem/>, for the area concerned. The per diem rate is increased for those dependents who reach 12 years of age while located at a safe haven beginning on the twelfth birthday. After the 30-day period expires, and unless otherwise authorized or approved in a determination issued by PDTATAC, the per diem allowance rate is computed for not to exceed 150 additional days at:

- a. 60 percent of the per diem rate prescribed in <http://www.dtic.mil/perdiem/>, for the area for dependents 12 years of age and older; and
- b. 30 percent of the per diem rate prescribed in <http://www.dtic.mil/perdiem/>, for the area for dependents under 12 years of age.

\* \* \* \* \*

G. Per Diem Computations. The following examples illustrate the method used for computing per diem allowances incident to evacuation:

***NOTE 1: The per diem rates and mileage allowances used in the following example(s) are for illustrative purposes only and don't reflect current allowances. Please check <http://www.dtic.mil/perdiem/>, as appropriate, for current per diem rates.***

**(NOTE:**

- 1. Taxes paid on lodgings while at a safehaven/designated place or traveling in the U.S. or U.S. territories and possessions are a separately reimbursable travel expense in addition to per diem.**
- 2. Taxes paid on lodgings while at a safehaven/designated place or traveling outside the U.S. or U.S. territories and possessions are not separately reimbursable. They are part of the per diem. The cost of a value added tax (VAT) relief certificate is separately reimbursable if the certificate is used to avoid paying the lodging taxes.**
- 3. CONUS per diem rates do not include an amount for the cost of laundry/dry cleaning/pressing of clothing.**
- 4. OCONUS per diem rates include an amount for the cost of laundry/dry cleaning/pressing of clothing.)**

**EXAMPLE 1**

A member's spouse, one child 12 years of age and one child under 12 years of age were evacuated from a CONUS duty station to a safe haven located in CONUS. The daily actual lodging cost incurred at the safe haven by the three dependents who shared one room was \$70 plus \$5.60 for lodging taxes (8%). The maximum per diem applicable at that location was \$99, consisting of \$38 for M&IE and a maximum allowance of \$61 for lodging.

(a) Maximum daily amount that may be paid to the member's three dependents for the first 30 days is determined as follows (see subpar. D1):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$99), which in this case is \$38 for M&IE and up to \$61 for lodging. Each dependent under 12 years of age is entitled to per diem up to 50 percent of the rate.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$38	\$61	\$99
Child (over 12 years of age):	\$38	\$61	\$99
Child (under 12 years of age):	\$19 (\$38 x 50%)	\$30.50 (\$61 x 50%)	\$49.50
<u>Maximum daily amount that may be paid for costs incurred by the three dependents:</u>	<u>\$95</u>	<u>\$152.50</u>	<u>\$247.50</u>

(b) Actual total daily amount, within the maximum amounts shown in (a) (\$95 for M&IE and up to \$152.50 for lodging), that is paid for first 30 days is determined as follows:

M&IE:	\$95 (The M&IE in this daily amount is paid to cover cost meals and incidental expenses for the three dependents. No itemization or receipts are required.)
Lodging:	\$70 (This is the actual daily amount (not including lodging tax) paid for lodging by the three dependents, which is less than the maximum (\$152.50) that may be reimbursed. A lodging receipt is required for this amount.)
Daily amount:	\$165 (Daily amount that is payable to dependents (within the maximum \$247.50 established in (a) for costs incurred by the three dependents for the first 30 days)
Lodging Tax:	\$5.60
Total:	\$170.60 (Actual daily amount paid to dependents for costs (including lodging tax) incurred by the three dependents for first 30 days)

(c) Beginning on the 31st day per diem is computed at 60 percent (for dependents 12 years of age or older) and 30 percent (for dependents under 12 years of age) of the applicable per diem rate prescribed in <http://www.dtic.mil/perdiem/>, unless otherwise authorized under subpar. D1. Maximum daily amount that may be paid for the member's three dependents in this example starting on the 31st day to the 180th day is determined as follows:

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$22.80 (\$38 x 60%)	\$36.60 (\$61 x 60%)	\$59.40
Child (over 12 years of age):	\$22.80 (\$38 x 60%)	\$36.60 (\$61 x 60%)	\$59.40
Child (under 12 years of age):	\$ 11.40 (\$38 x 30%)	\$18.30 (\$61 x 30%)	\$29.70
<u>Maximum daily amount that may be paid for costs incurred by the three dependents:</u>	<u>\$57.00</u>	<u>\$91.50</u>	<u>\$148.50</u>

(d) Actual total daily amount, within the maximum amounts shown in (c) (\$57 for M&IE and up to \$91.50 for lodging), that is paid for 31st to 180th days is determined as follows:

M&IE:	\$57 (The M&IE in this daily amount is paid to cover cost of meals and incidental expenses for the three dependents. No itemization or receipts are required.)
Lodging:	\$70 (This is the actual daily amount (not including lodging tax) paid for lodging by the three dependents, which is less than the maximum (\$91.50) that may be reimbursed. A lodging receipt is required for this amount.)
Daily amount:	\$127 (Daily amount that is payable to dependents within the maximum \$148.50 established in (b) for costs incurred by the three dependents for the 31st to 180th days)
Lodging Tax:	\$5.60
Total:	\$132.60 (Actual daily amount (including lodging tax) paid for costs incurred by the three dependents on 31st to 180th days)

## EXAMPLE 2

A member's spouse, two children over 12 years of age and one child under 12 years of age were evacuated from a member's CONUS PDS to an OCONUS (Puerto Rico) safe haven. The actual daily lodging cost at the safe-haven location for one room shared by the spouse and child under 12 years of age was \$110 plus \$9.90 for lodging tax (9%). The actual daily lodging cost for the room shared by the two children over 12 years of age was also \$110 plus \$9.90 for lodging tax (9%). Maximum per diem prescribed in <http://www.dtic.mil/perdiem/> for the safe-haven location was \$226 consisting of \$71 for M&IE and a maximum allowance of \$155 for lodging.

(a) Maximum daily amount that may be paid to member's four dependents for the first 30 days is determined as follows (see subpar. D1):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$226), which in this case is \$71 for M&IE and up to \$155 for lodging. Each dependent under 12 years of age is entitled to per diem up to 50 percent of the rate.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$71	\$155	\$226
Child (over 12 years of age):	\$71	\$155	\$226
Child (over 12 years of age):	\$71	\$155	\$226
Child (under 12 years of age):	\$35.50 (\$71 x 50%)	\$77.50 (\$155 x 50%)	\$113
<u>Maximum daily amount that may be paid for costs incurred by the four dependents:</u>	<u>\$248.50</u>	<u>\$542.50</u>	<u>\$791</u>

(b) Actual daily amount, within the maximum amount shown in (a) (\$248.50 for M&IE and \$542.50 for lodging), that is paid for first 30 days is determined as follows:

M&IE: \$248.50 (The M&IE in this daily amount is paid to cover cost of meals, laundry and cleaning for the four dependents. No itemization or receipts are required.)

Lodging: \$220 (This is the actual daily amount paid for lodging by the four dependents (not including lodging tax), which is less than the maximum (\$542.50) that may be reimbursed. A lodging receipt is required for this amount.)

Daily amount: \$326.50 (Daily amount that is payable to dependents (within the maximum \$649 established in (a) for costs incurred by the three dependents for the first 30 days)

Lodging Tax: \$19.80 (\$9.90 + \$9.90)

Total: \$346.30 (Actual daily amount paid to dependents (including lodging taxes) for costs incurred by the four dependents for first 30 days)

(c) Beginning on the 31st day per diem is computed at 60 percent (for dependents 12 years of age or older) and 30 percent (for dependents under 12 years of age) of the applicable per diem rate prescribed in <http://www.dtic.mil/perdiem/> unless otherwise authorized under subpar. D1. Maximum daily amount that may be paid for the member's four dependents in this example starting on the 31st day to the 180th day is determined as follows:

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$42.60 (\$71 x 60%)	\$93 (\$155 x 60%)	\$135.60
Child (over 12 years of age):	\$42.60 (\$71 x 60%)	\$93 (\$155 x 60%)	\$135.60
Child (over 12 years of age):	\$42.60 (\$71 x 60%)	\$93 (\$155 x 60%)	\$135.60
Child (under 12 years of age):	\$21.30 (\$71 x 30%)	\$46.50 (\$155 x 30%)	\$67.80
<u>Maximum daily amount that may be paid for costs incurred by the four dependents:</u>	<u>\$149.10</u>	<u>\$325.50</u>	<u>\$474.60</u>

(d) Actual total daily amount, within the maximum amounts shown in (c) (\$149.10 for M&IE and up to \$325.50 for lodging), that is paid for 31st to 180th days is determined as follows:

M&IE: \$149.10 (The M&IE in this daily amount is paid to cover cost of meals, laundry and cleaning for the four dependents. No itemization or receipts are required.)

Lodging: \$220 (The actual daily cost for lodging for the four dependents (not including lodging tax) which is less than the maximum (\$325.50) that may be reimbursed. A lodging receipt is required for the actual lodging cost.)

Daily amount: \$369.10 (Daily amount that is payable to dependents within the maximum \$474.60 established in (c) for costs incurred by the three dependents for the first 30 days)

Lodging Tax: \$19.80 (\$9.90 + \$9.90)

Total: \$388.90 (Actual daily amount (including lodging taxes) paid for costs incurred by the four dependents on 31st to 180th days)

### EXAMPLE 3

A member, his spouse and one child over 12 years of age were in Chicago, IL, on authorized leave from 25 July to 15 August when an evacuation of dependents was ordered effective 1 August from the member's PDS. The member contacted his organization at the CONUS PDS and was directed to return. He departed the leave point on

3 August. As indicated in subpar. D5, the dependents were considered to be at a safe haven and entitled to per diem allowances prescribed for the place they were located beginning on the date return travel to the member's PDS would have begun had their return not been prevented by the evacuation. Since the dependents were scheduled to begin travel to the member's PDS on 16 August, they were entitled to per diem under subpar. D1 beginning on that date. The member's spouse and child stayed in the home of her parents. The per diem rate that was prescribed in <http://www.dtic.mil/perdiem/>, for Chicago at that time was \$176 (M&IE: \$46, Lodging: \$130).

(a) Maximum daily amount that may be paid to the member's two dependents for the first 30 days is determined as follows (see subpar. D1):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$176), which in this case is \$46 for M&IE and up to \$130 for lodging.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$46	\$130	\$176
Child (over 12 years of age):	\$46	\$130	\$176
<u>Maximum daily amount that may be paid for costs incurred by the two dependents:</u>	<u>\$92</u>	<u>\$260</u>	<u>\$352</u>

(b) Actual total daily amount, within the maximum amounts shown in (a) (\$92 for M&IE and up to \$260 for lodging), that is paid for first 30 days is determined as follows:

M&IE: \$92 (The M&IE in this daily amount is paid to cover cost of meals and incidental expenses for the two dependents. No itemization or receipts are required.)

Lodging: \$0 (No lodging allowance is paid when dependents stay with friends or relatives (subpar. B1)).

Total: \$92 (Actual daily amount paid to dependents for costs incurred by the two dependents for first 30 days)

(c) Beginning on the 31st day per diem is computed at 60 percent (for dependents 12 years of age or older) of the applicable per diem rate prescribed in <http://www.dtic.mil/perdiem/>, unless otherwise authorized under subpar. D1. Maximum daily amount that may be paid for the member's two dependents in this example starting on the 31st day to the 180th day is determined as follows:

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse: \$105.60	\$27.60 (\$46 x 60%)	\$78 (\$130 x 60%)	
Child (over 12 years of age):	\$27.60 (\$46 x 60%)	\$78 (\$130 x 60%)	\$105.60
<u>Maximum daily amount that may be paid for costs incurred by the two dependents:</u>	<u>\$55.20</u>	<u>\$156.00</u>	<u>\$211.20</u>

(d) Actual total daily amount, within the maximum amounts shown in (c) (\$55.20 for M&IE and up to \$156.00 for lodging), that is paid for 31st to 180th days is determined as follows:

M&IE: \$55.20 (The M&IE in this daily amount is paid to cover cost of meals and incidental expenses for the two dependents. No itemization or receipts are required.)

Lodging: \$0 (No lodging allowance is paid when dependents stay with friends or relatives (subpar. B1)).

Total: \$55.20 (Actual daily amount paid for costs incurred by the two dependents on 31st to 180th days)

#### EXAMPLE 4

A member's spouse, one child 14 years of age and one child 9 years of age were evacuated from a member's CONUS PDS to their designated place in Baltimore, MD.

Their travel itinerary was as follows:

Departed the CONUS PDS on 14 August

Arrived Charleston SC, on 14 August

Remained overnight in Charleston where they incurred a lodging cost of \$75 plus \$9 lodging tax (12%)

Departed Charleston, SC, on 15 August

Arrived Baltimore, MD, their designated place, on 15 August

The dependents shared a hotel room in Baltimore and incurred a lodging cost of \$85 plus \$10.62 lodging tax (12.5%) per day until they moved into their permanent residence on 10 September. The dependents are entitled to per diem while traveling to, and while at, the designated place. Per diem entitlement at the designated place begins on the date of arrival at that place (15 August) and continues to 2400 on the day they occupied the permanent residence (see subpar. E). The maximum per diem applicable at Charleston, SC, at the time of travel was \$141 (M&IE: \$42, Lodging: \$99). The maximum per diem applicable to Baltimore, MD, was \$152 (M&IE: \$42, Lodging: \$110).

(a) Maximum per diem that may be paid for the member's three dependents for 14 August while they traveled to the designated place and while they remained overnight in Charleston (subpar. E):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$141), which in this case is \$42 for M&IE and up to \$99 for lodging. Each dependent under 12 years of age is entitled to per diem up to 50 percent of the rate.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse:	\$42	\$99	\$141 00
Child (14 years of age):	\$42	\$99	\$141 00
Child (9 years of age):	\$21 (\$42 x 50%)	\$49.50 (\$99 x 50%)	\$70.50
<u>Maximum amount that may be paid for costs incurred by the three dependents:</u>	<u>\$105</u>	<u>\$247.50</u>	<u>\$352.50</u>

(b) Computing per diem, as indicated in par. U4125, within the maximum amounts shown in (a) (\$105 for M&IE and up to \$247.50 for lodging) that is paid for the period of travel to the designated place via Charleston on 14 August:

The dependents are entitled to 75% of the M&IE allowance for 14 August (\$105 x 75% = \$78.75).

M&IE: \$78.75 (The M&IE in this amount is paid to cover cost of meals and incidental expenses for the three dependents. No itemization or receipts are required.)

Lodging: \$75 (This is the actual amount (not including lodging tax) paid for lodging by the three dependents in Charleston, which is less than the maximum (\$247.50) that may be reimbursed. A lodging receipt is required for this amount.)

Lodging Tax; \$9

Total: \$162.75 (Actual amount (including lodging tax) paid to dependents for costs incurred by the three dependents on 14 August.)

(c) Maximum daily amount that may be paid to the member's three dependents beginning on the day of arrival at the designated place (Baltimore) through the day the permanent residence was occupied is determined as follows (see subpar. E):

Each dependent 12 years of age or older is entitled to per diem up to the full rate (\$152), which in this case is \$42 for M&IE and up to \$110 for lodging. Each dependent under 12 years of age is entitled to per diem up to 50 percent of the rate.

	<u>M&amp;IE</u>	<u>MAXIMUM LODGING</u>	<u>TOTAL</u>
Member's spouse: \$152.00	\$42	\$110.00	
Child (14 years of age):	\$42	\$110.00	\$152.00
Child (9 years of age): \$76.00	\$21 (\$42 x 50%)	\$55 (\$110 x 50%)	
<u>Maximum daily amount that may be paid for costs incurred by the three dependents:</u>	<u>\$105</u>	<u>\$275</u>	<u>\$380.00</u>

(d) Actual total daily amount, within the maximum amounts shown in (c) (\$105 for M&IE and up to \$275 for lodging), that is paid for 27 days (15 August to 10 September) is determined as follows:

M&IE:	\$105 (The M&IE in this daily amount is paid to cover cost of meals and incidental expenses for the three dependents. No itemization or receipts are required.)
Lodging:	\$85 (This is the actual daily amount (not including lodging tax) paid for lodging by the three dependents, which is less than the maximum (\$275) that may be reimbursed. A lodging receipt is required for this amount.)
Daily amount:	\$190 (Daily amount that is payable to dependents (within the maximum \$380 established in (c) for costs incurred by the three dependents for 27 days)
Lodging Tax:	\$10.62
Total:	\$200.62 (Actual daily amount (including lodging tax) paid to dependents for costs incurred by the three dependents while at the designated place for 27 days (27 days x \$200.62 = \$5,416.74).